

COSS ASSIGNMENT NARRATIVE FORM

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MASSACHUSETTS 1992

Account Number: 6613.1 through 6613.9
Account Name: Product Advertising
Account Dollars: \$20,302,230

Account Description:

This account includes expenses incurred in commercial advertising activities in developing and implementing promotional strategies to stimulate the purchase of products and services. This excludes nonproduct-related advertising, such as corporate image, stock and bond issue and employment advertisements. There are four primary subaccounts.

6613.1, Sales Advertising - Business. Advertising designed to increase revenues through the sale of products and services, except long distance, to business customers.

6613.2, Sales Advertising - Residence. Advertising designed to increase revenues through the sale of products or services, except long distance, to residence customers.

6613.3, Sales Advertising - Public. Advertising designed to increase revenues through the sale of company products or services to public/semi-public customers or by stimulating local calling from public facilities.

6613.9, Sales Advertising - Other Services. Advertising not included in the other subaccounts, such as announcements of rate changes; long distance advertising; informational advertising of a non-instructional nature.

Allocation Narrative:

The Sales - Business expenses are assigned to service categories and customer classes based on the Advertising Expense Report.

Expenses charged to Subaccount 6613.2 are directly assigned to Switching C.O. Supplemental and the Residence customer class.

Expenses charged to Subaccount 6613.3 are directly assigned to Switching Intraoffice Non Access and Transport Interoffice Local and the Coin customer class based upon the distribution of coin minutes of use.

Functional Accounting data identify advertising expense dollars associated with Long Distance: Residence, Business, Public, and Other subcategories. The Business subcategory is further split into Business and Centrex customer classes using Toll minutes of use. The Long Distance subcategory expenses are assigned to Transport Interoffice Toll and the Residence, Business, Centrex and Coin customer classes. The Other subcategory is assigned proportionally to the above customer classes.

The intrastate booked balances are assigned proportionally to all the functional categories and customer classes resulting from the above allocation process.

Data Sources Used:

Accounting Records
Advertising Expense Report
Minutes of Use

04/28/93

MASSACHUSETTS 12 MONTHS ENDED 11/30/92 COMBINED OPERATIONS COSS CONTROL FORM

ACCOUNT NUMBER : 6613.1000

ACCOUNT NAME : PRODUCT ADVERTISING-BUSINESS

ACCOUNT DOLLAR : \$ 4,275,050

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S U B P A R T	FUNCTION/SERVICE	BASIS OF ASSIGNMENT	ASSIGNMENT CLARIFIER
SP01 PROD ADVERT-BUSINESS-PL	F1 H01 \$	936,565 DIRECT (PL only)	
SP02 PROD ADVERT-BUSINESS-BUS	F2 H14	1,007,011 DIRECT (Business only)	
SP03 PROD ADVERT-BUSINESS-CTX	F2 H14	1,080,382 DIRECT (Centrex only)	
SP04 PROD ADVERT-BUSINESS-CTX	F1 H01	1,101,027 DIRECT (Centrex only)	
SP05 PROD ADVERT-BUSINESS-BUS	F1 H01	150,065 DIRECT (Business only)	

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MASSACHUSETTS 12 MONTHS ENDED 11/30/92 COMBINED Operations							
ACCOUNT 6613.1000		PRODUCT ADVERTISING-BUSINESS					
ACCOUNT TOTAL \$		4,275,050					
	Residence	Business	Coin	Carrier Intrastate	Carrier Interstate	Dust. Class	Centrex
						SUBTOTALS	
ACCESS FUNCTION							
Intraoff - Line	0	150,065	0	0	0	150,065	1,101,027
SWITCHING FUNCTION							
CO Suppl	0	1,007,011	0	0	0	1,007,011	1,080,382
SUBTOTAL W/O COMMON							
Intraoff - Line	0	150,065	0	0	0	150,065	1,101,027
CO Suppl	0	1,007,011	0	0	0	1,007,011	1,080,382
Totals	0	1,157,076	0	0	0	1,157,076	2,181,409
GRAND TOTAL							
Intraoff - Line	0	150,065	0	0	0	150,065	1,101,027
CO Suppl	0	1,007,011	0	0	0	1,007,011	1,080,382
Totals	0	1,157,076	0	0	0	1,157,076	2,181,409

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MASSACHUSETTS 12 MONTHS ENDED 11/30/92 COMBINED Operations						
ACCOUNT 6613.1000	PRODUCT ADVERTISING-BUSINESS					
ACCOUNT TOTAL \$	4,275,050					
	CPN	Spec. Acc. Intrastate	Spec. Acc. Interstate	Priv. Line	Class SUBTOTALS	GRAND TOTALS
ACCESS FUNCTION						
Intraoff - Line	0	0	0	936,565	2,037,592	2,187,657
SWITCHING FUNCTION						
CO Suppl	0	0	0	0	1,080,382	2,087,393
SUBTOTAL W/O COMMON						
Intraoff - Line	0	0	0	936,565	2,037,592	2,187,657
CO Suppl	0	0	0	0	1,080,382	2,087,393
Totals	0	0	0	936,565	3,117,974	4,275,050
GRAND TOTAL						
Intraoff - Line	0	0	0	936,565	2,037,592	2,187,657
CO Suppl	0	0	0	0	1,080,382	2,087,393
Totals	0	0	0	936,565	3,117,974	4,275,050

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MASSACHUSETTS 12 MONTHS ENDED 11/30/92 Combined Operations

ACCOUNT 6613.1000 PRODUCT ADVERTISING-BUSINESS

\$ 4,275,050

	Residence -----	Business -----	Coin -----	Carrier Intrastate -----	Carrier Interstate -----	Centrex -----	Allocator -----
SP01 PROD ADVERT-BUSINESS-PL							
ACCESS FUNCTION							
Intraoff - Line	0	0	0	0	0	0	DIRECT
SP02 PROD ADVERT-BUSINESS-BUS							
SWITCHING FUNCTION							
CO Suppl	0	1,007,011	0	0	0	0	DIRECT
SP03 PROD ADVERT-BUSINESS-CTX							
SWITCHING FUNCTION							
CO Suppl	0	0	0	0	0	1,080,382	DIRECT
SP04 PROD ADVERT-BUSINESS-CTX							
ACCESS FUNCTION							
Intraoff - Line	0	0	0	0	0	1,101,027	DIRECT
SP05 PROD ADVERT-BUSINESS-BUS							
ACCESS FUNCTION							
Intraoff - Line	0	150,065	0	0	0	0	DIRECT

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MASSACHUSETTS 12 MONTHS ENDED 11/30/92 Combined Operations

ACCOUNT 6613.1000 PRODUCT ADVERTISING-BUSINESS

\$ 4,275,050

	CPM	Spec. Acc. Intrastate	Spec. Acc. Interstate	Private Line	GRAND TOTALS	Allocator
SP01 PROD ADVERT-BUSINESS-PL ACCESS FUNCTION Intraoff - Line	0	0	0	936,565	936,565	DIRECT
SP02 PROD ADVERT-BUSINESS-BUS SWITCHING FUNCTION CO Suppl	0	0	0	0	1,007,011	DIRECT
SP03 PROD ADVERT-BUSINESS-CTX SWITCHING FUNCTION CO Suppl	0	0	0	0	1,080,382	DIRECT
SP04 PROD ADVERT-BUSINESS-CTX ACCESS FUNCTION Intraoff - Line	0	0	0	0	1,101,027	DIRECT
SP05 PROD ADVERT-BUSINESS-BUS ACCESS FUNCTION Intraoff - Line	0	0	0	0	150,065	DIRECT

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MASSACHUSETTS 12 MONTHS ENDED 11/30/92 INTRASTATE OPERATIONS COSS CONTROL FORM

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ACCOUNT NUMBER : 6613.1000

ACCOUNT NAME : PRODUCT ADVERTISING-BUSINESS

ACCOUNT DOLLAR : \$ 3,139,243

S U B P A R T	FUNCTION/SERVICE	BASIS OF ASSIGNMENT	ASSIGNMENT CLARIFIER
SP01 PROD ADVERT-BUSINESS-PL	F1 H01 \$	687,736 DIRECT (PL only)	
SP02 PROD ADVERT-BUSINESS-BUS	F2 H14	739,466 DIRECT (Business only)	
SP03 PROD ADVERT-BUSINESS-CTX	F2 H14	793,343 DIRECT (Centrex only)	
SP04 PROD ADVERT-BUSINESS-CTX	F1 H01	808,503 DIRECT (Centrex only)	
SP05 PROD ADVERT-BUSINESS-BUS	F1 H01	110,195 DIRECT (Business only)	

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MASSACHUSETTS 12 MONTHS ENDED 11/30/92 INTRASTATE Operations								
PRODUCT ADVERTISING-BUSINESS								
ACCOUNT 6613.1000	\$	3,139,243						
ACCOUNT TOTAL		Residence	Business	Coin	Carrier Intrastate	Carrier Interstate	Cust. Class SUBTOTALS	Centrex
ACCESS FUNCTION								
Intraoff - Line		0	110,195	0	0	0	110,195	808,503
SWITCHING FUNCTION								
CO Suppl		0	739,466	0	0	0	739,466	793,343
SUBTOTAL W/O COMMON								
Intraoff - Line		0	110,195	0	0	0	110,195	808,503
CO Suppl		0	739,466	0	0	0	739,466	793,343
Totals		0	849,661	0	0	0	849,661	1,601,846
GRAND TOTAL								
Intraoff - Line		0	110,195	0	0	0	110,195	808,503
CO Suppl		0	739,466	0	0	0	739,466	793,343
Totals		0	849,661	0	0	0	849,661	1,601,846

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		MASSACHUSETTS 12 MONTHS ENDED 11/30/92 INTRASTATE Operations					
ACCOUNT 6613.1000		PRODUCT ADVERTISING-BUSINESS					
ACCOUNT TOTAL \$		3,139,243					
		CPN	Spec. Acc. Intrastate	Spec. Acc. Interstate	Priv. Line	Class SUBTOTALS	GRAND TOTALS

ACCESS FUNCTION							
Intraoff - Line		0	0	0	687,736	1,496,239	1,606,434
SWITCHING FUNCTION							
CO Suppl		0	0	0	0	793,343	1,532,809
SUBTOTAL W/O COMMON							
Intraoff - Line		0	0	0	687,736	1,496,239	1,606,434
CO Suppl		0	0	0	0	793,343	1,532,809
Totals		0	0	0	687,736	2,289,582	3,139,243
GRAND TOTAL							
Intraoff - Line		0	0	0	687,736	1,496,239	1,606,434
CO Suppl		0	0	0	0	793,343	1,532,809
Totals		0	0	0	687,736	2,289,582	3,139,243

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MASSACHUSETTS 12 MONTHS ENDED 11/30/92 Intrastate Operations

ACCOUNT 6613.1000 PRODUCT ADVERTISING-BUSINESS

\$ 3,139,243

	Residence -----	Business -----	Coin -----	Carrier Intrastate -----	Carrier Interstate -----	Centrex -----	Allocator -----
SP01 PROD ADVERT-BUSINESS-PL ACCESS FUNCTION Intraoff - Line	0	0	0	0	0	0	DIRECT
SP02 PROD ADVERT-BUSINESS-BUS SWITCHING FUNCTION CO Suppl	0	739,466	0	0	0	0	DIRECT
SP03 PROD ADVERT-BUSINESS-CTX SWITCHING FUNCTION CO Suppl	0	0	0	0	0	793,343	DIRECT
SP04 PROD ADVERT-BUSINESS-CTX ACCESS FUNCTION Intraoff - Line	0	0	0	0	0	808,503	DIRECT
SP05 PROD ADVERT-BUSINESS-BUS ACCESS FUNCTION Intraoff - Line	0	110,195	0	0	0	0	DIRECT

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MASSACHUSETTS 12 MONTHS ENDED 11/30/92 Intrastate Operations

ACCOUNT 6613.1000 PRODUCT ADVERTISING-BUSINESS					\$	3,139,243
	CPN	Spec. Acc. Intrastate	Spec. Acc. Interstate	Private Line	GRAND TOTALS	Allocator
	-----	-----	-----	-----	-----	-----
SP01 PROD ADVERT-BUSINESS-PL ACCESS FUNCTION Intraoff - Line	0	0	0	687,736	687,736	DIRECT
SP02 PROD ADVERT-BUSINESS-BUS SWITCHING FUNCTION CO Suppl	0	0	0	0	739,466	DIRECT
SP03 PROD ADVERT-BUSINESS-CTX SWITCHING FUNCTION CO Suppl	0	0	0	0	793,343	DIRECT
SP04 PROD ADVERT-BUSINESS-CTX ACCESS FUNCTION Intraoff - Line	0	0	0	0	808,503	DIRECT
SP05 PROD ADVERT-BUSINESS-BUS ACCESS FUNCTION Intraoff - Line	0	0	0	0	110,195	DIRECT

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MASSACHUSETTS 12 MONTHS ENDED 11/30/92 COMBINED OPERATIONS COSS CONTROL FORM

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ACCOUNT NUMBER : 6613.2000

ACCOUNT NAME : PRODUCT ADVERTISING-RESIDENCE

ACCOUNT DOLLAR : \$ 3,935,938

S U B P A R T

FUNCTION/SERVICE

BASIS OF ASSIGNMENT

ASSIGNMENT CLARIFIER

SP01 PROD ADVERT-RES

F2 H14 \$

3,935,938 DIRECT (Residence only)

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ACCOUNT 6613.2000		MASSACHUSETTS 12 MONTHS ENDED 11/30/92 COMBINED Operations						
ACCOUNT TOTAL		PRODUCT ADVERTISING-RESIDENCE						
		\$ 3,935,938						
		Residence	Business	Coin	Carrier Intrastate	Carrier Interstate	Cust. Class SUBTOTALS	Centrex
SWITCHING FUNCTION								
CO Suppl		3,935,938	0	0	0	0	3,935,938	0
SUBTOTAL W/O COMMON								
CO Suppl		3,935,938	0	0	0	0	3,935,938	0
Totals		3,935,938	0	0	0	0	3,935,938	0
GRAND TOTAL								
CO Suppl		3,935,938	0	0	0	0	3,935,938	0
Totals		3,935,938	0	0	0	0	3,935,938	0

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ACCOUNT 6613.2000		MASSACHUSETTS 12 MONTHS ENDED 11/30/92 COMBINED Operations					
ACCOUNT TOTAL		PRODUCT ADVERTISING-RESIDENCE					
\$		3,935,938					
		CPN	Spec. Acc. Intrastate	Spec. Acc. Interstate	Priv. Line	Class SUBTOTALS	GRAND TOTALS
SWITCHING FUNCTION							
CO Suppl		0	0	0	0	0	3,935,938
SUBTOTAL W/O COMMON							
CO Suppl		0	0	0	0	0	3,935,938
Totals		0	0	0	0	0	3,935,938
GRAND TOTAL							
CO Suppl		0	0	0	0	0	3,935,938
Totals		0	0	0	0	0	3,935,938

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MASSACHUSETTS 12 MONTHS ENDED 11/30/92 Combined Operations

ACCOUNT 6613.2000 PRODUCT ADVERTISING-RESIDENCE

\$ 3,935,938

	Residence -----	Business -----	Coin ----	Carrier Intrastate -----	Carrier Interstate -----	Centrex -----	Allocator -----
SP01 PROD ADVERT-RES							
SWITCHING FUNCTION							
CO Suppl	3,935,938	0	0	0	0	0	DIRECT

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MASSACHUSETTS 12 MONTHS ENDED 11/30/92 Combined Operations

ACCOUNT 6613.2000 PRODUCT ADVERTISING-RESIDENCE

\$ 3,935,938

CPN	Spec. Acc. Intrastate	Spec. Acc. Interstate	Private Line	GRAND TOTALS	Allocator
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SP01 PROD ADVERT-RES
SWITCHING FUNCTION
CO Suppl

0	0	0	0	3,935,938	DIRECT
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MASSACHUSETTS 12 MONTHS ENDED 11/30/92 INTRASTATE OPERATIONS COSS CONTROL FORM

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ACCOUNT NUMBER : 6613.2000

ACCOUNT NAME : PRODUCT ADVERTISING-RESIDENCE

ACCOUNT DOLLAR : \$ 2,892,461

S U B P A R T	FUNCTION/SERVICE	BASIS OF ASSIGNMENT	ASSIGNMENT CLARIFIER
SP01 PROD ADVERT-RES	F2 H14 \$	2,892,461 DIRECT (Residence only)	

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MASSACHUSETTS 12 MONTHS ENDED 11/30/92 INTRASTATE Operations							
PRODUCT ADVERTISING-RESIDENCE							
ACCOUNT 6613.2000	\$	2,892,461					
ACCOUNT TOTAL							
		Residence	Business	Coin	Carrier Intrastate	Carrier Interstate	Cust. Class SUBTOTALS
							Centrex
SWITCHING FUNCTION							
CO Suppl		2,892,461	0	0	0	0	2,892,461 0
SUBTOTAL W/O COMMON							
CO Suppl		2,892,461	0	0	0	0	2,892,461 0
Totals		2,892,461	0	0	0	0	2,892,461 0
GRAND TOTAL							
CO Suppl		2,892,461	0	0	0	0	2,892,461 0
Totals		2,892,461	0	0	0	0	2,892,461 0

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ACCOUNT 6613.2000		MASSACHUSETTS 12 MONTHS ENDED 11/30/92 INTRASTATE Operations					
ACCOUNT TOTAL \$		PRODUCT ADVERTISING-RESIDENCE					
		2,892,461					
	CPM	Spec. Acc. Intrastate	Spec. Acc. Interstate	Priv. Line	Class SUBTOTALS	GRAND TOTALS	
SWITCHING FUNCTION							
CO Suppl	0	0	0	0	0	2,892,461	
SUBTOTAL W/O COMMON							
CO Suppl	0	0	0	0	0	2,892,461	
Totals	0	0	0	0	0	2,892,461	
GRAND TOTAL							
CO Suppl	0	0	0	0	0	2,892,461	
Totals	0	0	0	0	0	2,892,461	

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MASSACHUSETTS 12 MONTHS ENDED 11/30/92 Intrastate Operations

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ACCOUNT 6613.2000 PRODUCT ADVERTISING-RESIDENCE

\$ 2,892,461

	Residence -----	Business -----	Coin ----	Carrier Intrastate -----	Carrier Interstate -----	Centrex -----	Allocator -----
SP01 PROD ADVERT-RES							
SWITCHING FUNCTION							
CO Suppl	2,892,461	0	0	0	0	0	DIRECT

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MASSACHUSETTS 12 MONTHS ENDED 11/30/92 Intrastate Operations

ACCOUNT 6613.2000 PRODUCT ADVERTISING-RESIDENCE					\$	2,892,461
	Spec. Acc.	Spec. Acc.		GRAND		
	CPN Intrastate	Interstate	Private Line	TOTALS	Allocator	
	-----	-----	-----	-----	-----	-----
SP01 PROD ADVERT-RES						
SWITCHING FUNCTION						
CO Suppl	0	0	0	0	2,892,461	DIRECT

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MASSACHUSETTS 12 MONTHS ENDED 11/30/92 COMBINED OPERATIONS COSS CONTROL FORM

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ACCOUNT NUMBER : 6613.3000

ACCOUNT NAME : PRODUCT ADVERTISING-PUBLIC

ACCOUNT DOLLAR : \$ 313,361

S U B P A R T	FUNCTION/SERVICE	BASIS OF ASSIGNMENT	ASSIGNMENT CLARIFIER
SP01 PROD ADV - PUB	F2 H04 \$	169,067 DIRECT (Coin only)	
SP01 "	F3 H06	144,294 DIRECT (Coin only)	

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MASSACHUSETTS 12 MONTHS ENDED 11/30/92 COMBINED Operations							
ACCOUNT 6613.3000		PRODUCT ADVERTISING-PUBLIC					
ACCOUNT TOTAL \$		313,361					
	Residence	Business	Coin	Carrier Intrastate	Carrier Interstate	Cust. Class SUBTOTALS	Centrex
<hr/>							
SWITCHING FUNCTION							
Intraoff -non Acc	0	0	169,067	0	0	169,067	0
TRANSPORT FUNCTION							
Interoff - Local	0	0	144,294	0	0	144,294	0
SUBTOTAL W/O COMMON							
Intraoff -non Acc	0	0	169,067	0	0	169,067	0
Interoff - Local	0	0	144,294	0	0	144,294	0
Totals	0	0	313,361	0	0	313,361	0
GRAND TOTAL							
Intraoff -non Acc	0	0	169,067	0	0	169,067	0
Interoff - Local	0	0	144,294	0	0	144,294	0
Totals	0	0	313,361	0	0	313,361	0

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ACCOUNT 6613.3000
ACCOUNT TOTAL \$MASSACHUSETTS 12 MONTHS ENDED 11/30/92 COMBINED Operations
PRODUCT ADVERTISING-PUBLIC
313,361

	CPN	Spec. Acc. Intrastate	Spec. Acc. Interstate	Priv. Line	Class SUBTOTALS	GRAND TOTALS
SWITCHING FUNCTION						
Intraoff -non Acc	0	0	0	0	0	169,067
TRANSPORT FUNCTION						
Interoff - Local	0	0	0	0	0	144,294
SUBTOTAL W/O COMMON						
Intraoff -non Acc	0	0	0	0	0	169,067
Interoff - Local	0	0	0	0	0	144,294
Totals	0	0	0	0	0	313,361
GRAND TOTAL						
Intraoff -non Acc	0	0	0	0	0	169,067
Interoff - Local	0	0	0	0	0	144,294
Totals	0	0	0	0	0	313,361

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MASSACHUSETTS 12 MONTHS ENDED 11/30/92 Combined Operations

ACCOUNT 6613.3000 PRODUCT ADVERTISING-PUBLIC

\$ 313,361

	Residence -----	Business -----	Coin ----	Carrier Intrastate -----	Carrier Interstate -----	Centrex -----	Allocator -----
SP01 PROD ADV - PUB SWITCHING FUNCTION Intraoff -non Acc	0	0	169,067	0	0	0	DIRECT
TRANSPORT FUNCTION Interoff --Local	0	0	144,294	0	0	0	DIRECT

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MASSACHUSETTS 12 MONTHS ENDED 11/30/92 Combined Operations

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ACCOUNT 6613.3000 PRODUCT ADVERTISING-PUBLIC

	CPN	Spec. Acc. Intrastate	Spec. Acc. Interstate	Private Line	\$ GRAND TOTALS	313,361 Allocator
SP01 PROD ADV - PUB						
SWITCHING FUNCTION						
Intraoff -non Acc	0	0	0	0	169,067	DIRECT
TRANSPORT FUNCTION						
Interoff - Local	0	0	0	0	144,294	DIRECT

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ACCOUNT NUMBER : 6613.3000

ACCOUNT NAME : PRODUCT ADVERTISING-PUBLIC

ACCOUNT DOLLAR : \$ 230,264

S U B P A R T	FUNCTION/SERVICE	BASIS OF ASSIGNMENT	ASSIGNMENT CLARIFIER
SP01 PROD ADV - PUB	F2 H04 \$	124,234 DIRECT (Coin only)	
SP01 "	F3 H06	106,030 DIRECT (Coin only)	

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		MASSACHUSETTS 12 MONTHS ENDED 11/30/92 INTRASTATE Operations						
ACCOUNT 6613.3000		PRODUCT ADVERTISING-PUBLIC						
ACCOUNT TOTAL \$		230,264						
	Residence	Business	Coin	Carrier Intrastate	Carrier Interstate	Cust. Class SUBTOTALS	Centrex	
SWITCHING FUNCTION								
Intraoff -non Acc	0	0	124,234	0	0	124,234	0	
TRANSPORT FUNCTION								
Interoff - Local	0	0	106,030	0	0	106,030	0	
SUBTOTAL W/O COMMON								
Intraoff -non Acc	0	0	124,234	0	0	124,234	0	
Interoff - Local	0	0	106,030	0	0	106,030	0	
Totals	0	0	230,264	0	0	230,264	0	
GRAND TOTAL								
Intraoff -non Acc	0	0	124,234	0	0	124,234	0	
Interoff - Local	0	0	106,030	0	0	106,030	0	
Totals	0	0	230,264	0	0	230,264	0	

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MASSACHUSETTS 12 MONTHS ENDED 11/30/92 INTRASTATE Operations						
ACCOUNT 6613.3000	PRODUCT ADVERTISING-PUBLIC					
ACCOUNT TOTAL \$	230,264					
	CPN	Spec. Acc. Intrastate	Spec. Acc. Interstate	Priv. Line	Class SUBTOTALS	GRAND TOTALS
SWITCHING FUNCTION						
Intraoff -non Acc	0	0	0	0	0	124,234
TRANSPORT FUNCTION						
Interoff - Local	0	0	0	0	0	106,030
SUBTOTAL W/O COMMON						
Intraoff -non Acc	0	0	0	0	0	124,234
Interoff - Local	0	0	0	0	0	106,030
Totals	0	0	0	0	0	230,264
GRAND TOTAL						
Intraoff -non Acc	0	0	0	0	0	124,234
Interoff - Local	0	0	0	0	0	106,030
Totals	0	0	0	0	0	230,264

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MASSACHUSETTS 12 MONTHS ENDED 11/30/92 Intrastate Operations

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ACCOUNT 6613.3000 PRODUCT ADVERTISING-PUBLIC

\$ 230,264

	Residence -----	Business -----	Coin -----	Carrier Intrastate -----	Carrier Interstate -----	Centrex -----	Allocator -----
SP01 PROD ADV - PUB							
SWITCHING FUNCTION							
Intraoff -non Acc	0	0	124,234	0	0	0	DIRECT
TRANSPORT FUNCTION							
Interoff - Local	0	0	106,030	0	0	0	DIRECT

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MASSACHUSETTS 12 MONTHS ENDED 11/30/92 Intrastate Operations

ACCOUNT 6613.3000 PRODUCT ADVERTISING-PUBLIC

\$

230,264

	CPM	Spec. Acc. Intrastate	Spec. Acc. Interstate	Private Line	GRAND TOTALS	Allocator
SP01 PROD ADV - PUB						
SWITCHING FUNCTION						
Intraoff -non Acc	0	0	0	0	124,234	DIRECT
TRANSPORT FUNCTION						
Interoff - Local	0	0	0	0	106,030	DIRECT

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MASSACHUSETTS 12 MONTHS ENDED 11/30/92 COMBINED OPERATIONS COSS CONTROL FORM

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ACCOUNT NUMBER : 6613.9000

ACCOUNT NAME : PRODUCT ADVERTISING-OTHER

ACCOUNT DOLLAR : \$ 11,777,881

S U B P A R T	FUNCTION/SERVICE	BASIS OF ASSIGNMENT	ASSIGNMENT CLARIFIER
SP01 LONG DISTANCE ADVERT	F3 H07 \$	10,083,922 DIRECT (See Attachment)	
SP02 OTH ADVERT	F6 H17	1,693,959 SUBTOTAL PREVIOUS ASSIGNMENTS	

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MASSACHUSETTS 12 MONTHS ENDED 11/30/92 COMBINED Operations							
ACCOUNT 6613.9000	PRODUCT ADVERTISING-OTHER						
ACCOUNT TOTAL \$	11,777,881						
	Residence	Business	Coin	Carrier Intrastate	Carrier Interstate	Cust. Class SUBTOTALS	Centrex
TRANSPORT FUNCTION							
Interoff - Toll	5,832,387	3,500,760	2,260,001	0	0	11,593,148	184,733
SUBTOTAL W/O COMMON							
Interoff - Toll	5,832,387	3,500,760	2,260,001	0	0	11,593,148	184,733
Totals	5,832,387	3,500,760	2,260,001	0	0	11,593,148	184,733
GRAND TOTAL							
Interoff - Toll	5,832,387	3,500,760	2,260,001	0	0	11,593,148	184,733
Totals	5,832,387	3,500,760	2,260,001	0	0	11,593,148	184,733

04/28/93

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ACCOUNT 6613.9000		MASSACHUSETTS 12 MONTHS ENDED 11/30/92 COMBINED Operations					
ACCOUNT TOTAL		PRODUCT ADVERTISING-OTHER					
		\$ 11,777,881					
		CPN	Spec. Acc. Intrastate	Spec. Acc. Interstate	Priv. Line	Class SUBTOTALS	GRAND TOTALS

TRANSPORT FUNCTION							
Interoff - Toll		0	0	0	0	184,733	11,777,881
SUBTOTAL W/O COMMON							
Interoff - Toll		0	0	0	0	184,733	11,777,881
Totals		0	0	0	0	184,733	11,777,881
GRAND TOTAL							
Interoff - Toll		0	0	0	0	184,733	11,777,881
Totals		0	0	0	0	184,733	11,777,881

04/28/93

00067

MASSACHUSETTS 12 MONTHS ENDED 11/30/92 Combined Operations

ACCOUNT 6613.9000 PRODUCT ADVERTISING-OTHER

\$ 11,777,881

	Residence -----	Business -----	Coin -----	Carrier Intrastate -----	Carrier Interstate -----	Centrex -----	Allocator -----
SP01 LONG DISTANCE ADVERT							
TRANSPORT FUNCTION							
Interoff - Toll	4,993,541	2,997,262	1,934,955	0	0	158,164	DIRECT
SP02 OTH ADVERT							
TRANSPORT FUNCTION							
Interoff - Toll	838,846	503,498	325,046	0	0	26,569	Subtotal previous
SUBTOTAL W/O COMMON							
Interoff - Toll	838,846	503,498	325,046	0	0	26,569	

04/28/93

00068

MASSACHUSETTS 12 MONTHS ENDED 11/30/92 Combined Operations

ACCOUNT 6613.9000 PRODUCT ADVERTISING-OTHER

\$ 11,777,881

	CPN	Spec. Acc. Intrastate	Spec. Acc. Interstate	Private Line	GRAND TOTALS	Allocator
SP01 LONG DISTANCE ADVERT TRANSPORT FUNCTION Interoff - Toll	0	0	0	0	10,083,922	DIRECT
SP02 OTH ADVERT TRANSPORT FUNCTION Interoff - Toll	0	0	0	0	1,693,959	Subtotal previous
SUBTOTAL W/O COMMON Interoff - Toll	0	0	0	0	1,693,959	

04/20/93

MASSACHUSETTS 12 MONTHS ENDED 11/30/92 INTRASTATE OPERATIONS COSS CONTROL FORM

PAGE 1

ACCOUNT NUMBER : 6613.9000

ACCOUNT NAME : PRODUCT ADVERTISING-OTHER

ACCOUNT DOLLAR : \$ 8,610,237

S U B P A R T	FUNCTION/SERVICE	BASIS OF ASSIGNMENT	ASSIGNMENT CLARIFIER
SP01 LONG DISTANCE ADVERT	F3 H07 \$	6,916,278 DIRECT (See Attachment)	
SP02 OTH ADVERT	F6 H17	1,693,959 SUBTOTAL PREVIOUS ASSIGNMENTS	

00050

04/28/93

00070

MASSACHUSETTS 12 MONTHS ENDED 11/30/92 INTRASTATE Operations							
ACCOUNT 6613.9000	PRODUCT ADVERTISING-OTHER						
ACCOUNT TOTAL \$	8,610,237						
	Residence	Business	Coin	Carrier Intrastate	Carrier Interstate	Cust. Class SUBTOTALS	Centrex
TRANSPORT FUNCTION							
Interoff - Toll	4,263,774	2,559,237	1,652,177	0	0	8,475,188	135,049
SUBTOTAL W/O COMMON							
Interoff - Toll	4,263,774	2,559,237	1,652,177	0	0	8,475,188	135,049
Totals	4,263,774	2,559,237	1,652,177	0	0	8,475,188	135,049
GRAND TOTAL							
Interoff - Toll	4,263,774	2,559,237	1,652,177	0	0	8,475,188	135,049
Totals	4,263,774	2,559,237	1,652,177	0	0	8,475,188	135,049

04/28/93

00071

ACCOUNT 6613.9000	MASSACHUSETTS 12 MONTHS ENDED 11/30/92 INTRASTATE Operations						
ACCOUNT TOTAL \$	PRODUCT ADVERTISING-OTHER						
	8,610,237						
	CPN	Spec. Acc. Intrastate	Spec. Acc. Interstate	Priv. Line	Class SUBTOTALS	GRAND TOTALS	
TRANSPORT FUNCTION							
Interoff - Toll	0	0	0	0	135,049	8,610,237	
SUBTOTAL W/O COMMON							
Interoff - Toll	0	0	0	0	135,049	8,610,237	
Totals	0	0	0	0	135,049	8,610,237	
GRAND TOTAL							
Interoff - Toll	0	0	0	0	135,049	8,610,237	
Totals	0	0	0	0	135,049	8,610,237	

MASSACHUSETTS 12 MONTHS ENDED 11/30/92 Intrastate Operations

ACCOUNT 6613.9000 PRODUCT ADVERTISING-OTHER

\$ 8,610,237

	Residence -----	Business -----	Coin -----	Carrier Intrastate -----	Carrier Interstate -----	Centrex -----	Allocator -----
SP01 LONG DISTANCE ADVERT							
TRANSPORT FUNCTION							
Interoff - Toll	3,424,929	2,055,738	1,327,131	0	0	108,480	DIRECT
SP02 OTH ADVERT							
TRANSPORT FUNCTION							
Interoff - Toll	838,845	503,499	325,046	0	0	26,569	Subtotal previous
SUBTOTAL W/O COMMON							
Interoff - Toll	838,845	503,499	325,046	0	0	26,569	

04/28/93

00073

MASSACHUSETTS 12 MONTHS ENDED 11/30/92 Intrastate Operations

ACCOUNT 6613.9000 PRODUCT ADVERTISING-OTHER

\$ 8,610,237

	CPM	Spec. Acc. Intrastate	Spec. Acc. Interstate	Private Line	GRAND TOTALS	Allocator
SP01 LONG DISTANCE ADVERT						
TRANSPORT FUNCTION						
Interoff - Toll	0	0	0	0	6,916,278	DIRECT
SP02 OTH ADVERT						
TRANSPORT FUNCTION						
Interoff - Toll	0	0	0	0	1,693,959	Subtotal previous
SUBTOTAL W/O COMMON						
Interoff - Toll	0	0	0	0	1,693,959	